

SIKKIM



GOVERNMENT

GAZETTE

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Friday 13th December, 2019

No. 582

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 19/2019 – State Tax (Rate)

Date: 30th September, 2019

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (12 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts, all the goods supplied to the Food and Agricultural Organisation of the United Nations (FAO) for execution of projects listed below in the Annexure, from whole of the State Tax leviable thereon under section 9 of the said Act, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Agriculture and Farmers Welfare certifies, namely:-

- (i) the quantity and description of the goods; and
- (ii) that the said goods are intended for the purpose of use in execution of said projects.

ANNEXURE

- (1) Strengthening Capacities for Nutrition-sensitive Agriculture and Food systems,
- (2) Green Ag: Transforming Indian Agriculture for Global Environment benefits and the conservation of Critical Biodiversity and Forest landscape.

2. This notification shall come into force on the 1st day of October, 2019.

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**